

# EXHIBIT A

**A-1**

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10-20-2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re:     Frank Butselaar**

Dear Judge Seibel:

My name is Bob de Bruin and I live in Amsterdam, The Netherlands, where I live with my girlfriend Alessandra (daughter of Frank). After finishing my Master International Tax Law, I started working as an international tax advisor (funny coincidence). I met Alessandra during my studies a couple of years ago when we had to follow a general law course to make up for some missed study points and it is through her I have met Frank as a loving father (in law - as time progressed). It was easy to kick things off with him as Frank always is a very warm and open person and passionately spoke about his many passions as if we knew each other for a long while already.

Of course it was always very nice and heartwarming to see how Frank was with his kids, but the main experience I had with Frank was the way he was there for me, when (and as) nobody else could be for a 'kid' who just started working. Maybe some background on me, I have no family in the Netherlands anymore and have been living on my own ever since I was around the age of 18. So when I started working within a big corporation and had to start climbing the corporate ladder, naturally some insecurities came up as well as being unsure what the best way forward would be. It was this moment that Frank truly embraced me as family and helped me with much needed guidance. It was because of him I could put certain things into perspective, find a logical way forward and more importantly, felt supported in why I was feeling what I was feeling towards the workplace. He genuinely took over my emotions and made it feel sane to feel the way I did. It was because of him I could set my self up for the direction I am currently working in and feel confident about the choice I made. This act of kindness was a regular occurrence with his own kids and I feel they could always rely on the functional and loving guidance of Frank and his wife Annemarieke.

Besides this he always was such a nice person to me when we were coming over for dinner etc. He never made me feel like ‘ his daughters boyfriend’ but more a part of the group. We bonded over many things such as cooking and this was mainly because he was never afraid to show and share his passions. And even if we were talking about things he had no interest in, he would just sit down laughing and adding warmth to the group as being a whole.

I understand Frank has pled guilty (although staying away from the details of the case itself), which for me was difficult to come to grips with. But it was more heartbreak for me to see first handed what it did to his daughter and the rest of his family. I hear Frank himself is not doing too well, which I can understand of course, but to see what this last year and a half ( even longer if you take into account the troubles descended on this family in The Netherlands in the years prior) did to his family, is honestly hard to put into words. I want to understand the case fully first to form an opinion on the matter myself. But that label ‘guilty’ on Frank’s head is a hard thing for the family. A lot of conflicting emotions ensue, but I think it is a fair to state that the family is not (and never will be) what it was when I met them all those years ago. Which for me is truly the heartbreak part as they were a loving and normal family who just wanted to be together to experience life. Frank and his wife Annemarieke were always included in the activities the ‘ children’ did together because they were, besides loving parents, also the friends that rounded out the group.

It was in this light that I saw Frank and therefore would never have dared to guess Frank would have been found guilty on anything. Mainly because what Frank and I bonded over so quickly was our honesty, even though it would mean an awkward scenario when we stated something others did not necessarily agree with.

In light of all of the above and given Frank his age (and wellbeing) I genuinely believe Frank should receive any form of leniency he can receive from the court. I mainly spoke about the impact on us as his family here, so that is also the angle I want to highlight again. To give this family, with all that they have been through, back an important part of themselves as soon as possible would not only affect Frank, but many loving people around him who can then finally start with the healing process and return to their normal lives. So they can start moving forward again as soon as possible, under the loving guidance Frank has always offered.

Sincerely,

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Bob de Bruin

**A-2**

J. Pesch, M.A.

November 26, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

Please allow me to introduce myself. My name is Jeroen Pesch, MA. I've been a sworn translator for the English and Dutch language for over 20 years now. My primary fields of expertise are (sworn) translations of legal and medical documents. I'm 63 years old, married and we have two sons, one of which is a physician and PhD researcher at Leyden University and the other a professional singer songwriter (search for Pesch on Spotify and you may enjoy his music). Together with my wife and two dogs I live in the northern, more rural parts of the Netherlands in a hamlet called Fort. Frank is married to my sister and in that capacity I've known him for over 10 years now. At the time we first met my sister was still suffering from the effects of an unpleasant divorce. Through a mutual friend she met Frank, first as a pro-bono advisor who helped her sort out all kinds of divorce-related issues. This contact developed into something even more valuable than merely advice. It is always hard to see a close relative being sad and desperate and I praise myself extremely lucky that Frank came into her life. In addition to his love he gave her something even more valuable: self-esteem and a purpose in life. Since Frank came into my sister's life he also became part of my family. Legally he is my 'brother-in-law' but he is much more than that. In my opinion he deserves to be called 'brother', which he has become during all the years I've known him.

I've come to see Frank as an honest, sincere, sometimes somewhat introvert and caring family man. For example his never-ending efforts to 'merge' his own two children with the children of my sister and even with my children, was something that really stood out for me. Every year during Christmas he initiated a family dinner for all of us, including his parents, my parents etc. The fact that he is a fantastic chef makes it even more special.

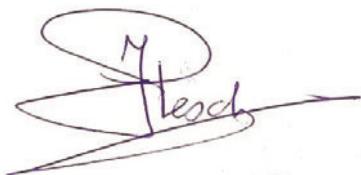
Also the way in which he treated my parents is admirable. He really took up the role of son-in law which was highly appreciated by my parents. They found great relief in such a man taking care of

their precious daughter. It is heartbreaking that my mother died during his 'absence' without them having been able to speak to each other and without Frank having been able to support his wife (and other family members) during such a sad period! Still, however, Frank made the effort to write to her during her last weeks (US mail not really helping with rapid delivery). He then spoke of his daily life, always focusing on positive elements so that her worries would be less.

Last but not least I cannot emphasize enough that my sister's children had found a new father in Frank. They needed that after the impact-full divorce period. Frank being away for so long, with all negative media attention involved, once again shows the necessity of Frank joining his family as soon as possible.

Last but not least I want to emphasize that the 'case against Frank' is such a complex one, that for a non-financial expert it is almost impossible to fully understand the details. For me the concept of Frank pleading guilty of a crime is just as unreal as Frank being accused of a crime. I just don't know. During his 'absence' Frank has always stated his innocence and this is also what the family communicated to the world. For me his pleading guilty is a perfect indication of how the case has affected him. I know for sure that the case has exhausted Frank (being alone in a prison, away from his loved ones and facing the entire US prosecution). In the Netherlands, Frank's life is over, nothing left of his career, no home, no car, no money, no pride. I think Frank has suffered enough. The fact that Frank pled guilty does not affect my personal opinion about Frank at all. Frank has always been an honest man, very dedicated to his work, his clients. He wanted to serve them to the best of his possibilities, and if he crossed a line in doing so, the past couple of years have been punishment enough. For me and my family Frank will always be the Frank as described above.

Sincerely,

A handwritten signature in blue ink. It features a stylized 'J' at the top, followed by a large, sweeping 'e', and the word 'Pesch' written below it in a cursive script.

Jeroen Pesch

**A-3**

7<sup>th</sup> of December 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Margit Roem-Butselaar. I live in De Rijp, the Netherlands. I'm the only sister of Frank Butselaar. We grew up with my parents in a small village in the Netherlands. We are a close-knit family. My brother and I were the first generation in our family who studied at the University. Frank studied tax law and I studied Dutch law. We both graduated.

Our 90-year-old mother (widow) still lives in our parental home. She misses my brother every day. Her biggest fear is that she will never see him again. Due to her high blood pressure every day can be her last day.

For the past 19 years I have been working as a lawyer at my husband's notary office. My husband and I have been married for 31 years and we have one daughter. She studies psychology (3rd year) in Leiden and Fashion & Design (1st year) in Amsterdam. Frank is fond of our daughter. He really enjoys the fact that she went to study in Leiden, just like us.

Frank is a real family man. His annual Christmas dinners are our best memories. A dinner with his in-laws and our Butselaar family have made the two families close.

But the most important thing was how he took care of our father. My father has had acute leukemia for 7 years. My father often had to go to the hospital suddenly. My father could always call Frank for that. My parents and Frank lived an hour away from each other, and the hospital was also half an hour away. Frank always came right away. And if Frank had drunk alcohol, he arranged a friendly person who could drive him. You can't wish for a better son...

Frank often represented models. They were usually young girls who lived alone for example in Paris, but if they had a hard time, they always could call Frank. Even during his vacation. A model herself told me what a huge support Frank (selfless) had been. He was like a father for her.

For my ninety-year-old mother, everything is a nightmare. She hopes to see him again, while she is alive. I always thought it was very impressive how Frank dealt with the super rich. He was never jealous of their wealth and never enriched himself at the expense of his clients. And that Frank (he is someone with an ordinary background), acted against super successful people. I thought that he didn't let those people overrule him, and I thought that was something to be proud of. However, for me, this equivalence has proven to be an utopia. Even though he is now as poor as Job and his wealthy clients only lack a few percent of their assets they want to claim their loss from him.

I hope for him and for us that this nightmare is over as soon as possible. Meanwhile, I try to take care of my mother as best I can

Sincerely,

Margit Roem Butselaar



**A-4**

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel,

My name is Cees Slings, I'm a Dutch composer, arranger and producer. I'm 72 years old, living in Leersum, a small town village in the center of Holland.

After finishing my secondary school I made the choice to become a nurse; and after four years I graduated as an A-nurse. I also achieved my International RN Registration (Registered Nurse) in the United Kingdom. In addition to my studies, playing and writing music was always my great passion. I play the piano, oboe, cor anglais and saxophone. Composing and arranging music was also part of this. When I was 24 years old I signed my first record deal with music-publisher EMI; and all my musical works were included in their catalog to use for the artists contracted to EMI.

On my 32nd I turned out to have a serious spinal hernia (HNP). This is how my nurse career came to an end. I had to make new choices. So at the age of 33 I started a new career. I have been training myself as much as possible in the field of music theory, composition and arranging. I have composed, arranged and produced music for many International TV series; also for radio and TV commercials, comedy series, (wildlife) documentaries and much more.

#### **1984 - to present - Mr. Frank Butselaar - connection & his professional skills**

During this period I received more and more assignments from John de Mol/Endemol/Endemol/Shine productions. Arranging for music and leaders for game shows, comedy series up to and including drama series. This client's professional field in International Broadcast Productions also became more International; which also had the necessary consequences for me.

The financial controller of John de Mol Productions/Endemol asked me at some point to place my financial and tax administration to Price, Waterhouse & Coopers; the company they also worked with. Mr Frank Butselaar was added to the team that was responsible for my financial administration at Price Waterhouse and Coopers. In addition to his skills as tax lawyer Mr Frank Butselaar also appeared to be well known in the industry of music copyrights in an international sense. I often asked him also for advise in the many productions I made; Mr Frank Butselaar was always credited for his work on many CD's and DVD's I have produced over the years.

Frank Butselaar has become a good and dear friend to me, for over 40 years now. Great significance to me in all those years was his reliability and meticulousness in all respects. As an example, in the late 80's I was able to buy a piece of land on which I could have my house built including an audio studio; a dream for every composer/producer at that time, just to be able to work from home. At that time, Frank made very clear agreements with the inspectors of the Dutch Tax Authorities; who were also signed by the Tax Inspection for Agreement at that time.

Part of my house was for private use; another large part, including the studio, of course was a "business" space in which barrel and other taxes had to be discussed. And that starts with the first drawings of the architect, then the building materials and the construction itself. Quite a complex project; this also proved to be a new phenomenon for the Dutch tax authorities because I was certainly one of the first composer/producers in the Netherlands to have a professionally designed and well-equipped 'home-studio'; in-house built.

Later this led to guidelines at the Dutch Tax Authorities; partly due to the collaboration of Frank Butselaar with the Tax Authorities and their responsible inspectors. And even 24 years later, when I had to make adjustments to the washroom/restroom part of my house, it turned out that those agreements were of great value with the tax authorities at the time. The building plans clearly indicated which parts of the house, including these washroom/restroom to be renovated, were built under the conditions of the Dutch Tax Authorities at the time and therefore not private. As a result, I was again allowed to deduct VAT and part of the costs for business, including on construction and materials.

Another example of Frank's professionalism were the agreements made in advance with the Dutch and German tax authorities when I was asked to compose music for a large drama series called *StadtKlinik*. (GermanTV series -160 episodes-ran over 7 years -over 9 million viewers each week) Because I was also asked to design post production and that for each episode the post production would take place in Germany, it immediately became clear that I would partly work in Germany. So I fell partly under the German tax conditions, and partly under the Dutch tax conditions. By dealing with both tax authorities in advance, Mr Frank Butselaar created a clear and transparent image for both tax authorities, which has worked excellently in all those years and has never led to any problem.

Four years ago I sold my house and studio and I moved into an apartment in the north of Leersum. In the apartment building where I now live, I have a lot of contact with usually some older neighbors. One of my neighbors, a widow whose husband I knew well, told me that she was busy with the tax authorities for years, her deceased husband apparently had a tax liability where she was jointly deemed responsible.

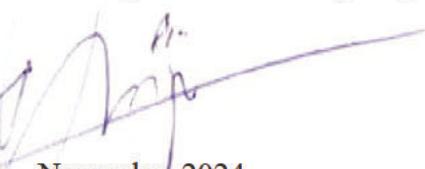
She paid a large amount to the tax authorities every month; and hardly had any money to make ends meet. She was clearly depressed, could no longer oversee it and a slight form of dementia was already visible. I also told Frank this sad story. Frank asked if I wanted to make an appointment with her, so I did. He offered to go through all her taxes with her and so he did. Frank has never sent an invoice to her for this, he felt that's his social duty. He has also helped colleague/friend composers of mine "for nothing" with his advice and they are all grateful to him. And invoices? No. Frank did never send any invoices if he could help someone in trouble with his specific knowledge.

I am sure that Frank has enough friends who want to take over his place in prison for him for a certain time; even if it is only to give Frank the opportunity to be able to put his loved ones, his family and his children in his arms again. I want to be the first to register for such a replacement. All of Frank's beloved ones have to live without his presence for too long. I have a strong confidence in your Judgment; Just like Frank has and his beloved family and circle of friends.

From the deepest of my heart Frank deserve leniency and compassion from the court. I know Frank has pled guilty to a crime and I know, how this case has affected him, his family, and all of his friends. On the other hand: the fact that Frank pled guilty did not affect my personal history and relationship with him; because I know Frank is Frank: an honest and sincere true friend.

He alway acted with transparency, honesty and integrity and never had any doubtful intentions. I hope you understand my grief and the grief that Frank and his family and all other friend of Frank are affected this is not the image that Frank fits into, not even at all.

With the greatest respect and trust in your judgment,



Cees Slings - November 2024,  
[REDACTED]  
[REDACTED]

**A-5**

J.W. Smeltink



Amsterdam, December 11, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Job Smeltink. I'm 51 years old. I have an MSc in Mathematics and work almost 25 years at the Royal Netherlands Aerospace Center – NLR as a senior researcher on the safety and human performance department. I'm also secretary to the Supervisory Board of NLR.

I met Frank in 2018 at our cooking club Cuisine Culinaire Amsterdam (CCA). At the CCA we are both part of a group of 15 men that once a month prepare a high-end dinner together. This group consists of men that by now have known each other for many years and share their passion for food and cooking in a very amicable atmosphere.

Over the years I spoke regularly at the cooking club while preparing the dinner and enjoying the result afterwards. We talked about many things including work and our private lives. Frank always talked passionately about his work and about his wife Annemarieke and their children. I know him as a very kind and reliable friend, who is open about the things he cares about.

During the time Frank was in prison, first in Italy and later in the United States, I have sent him books to read and we exchanged several letters. In these letters we talked about the books we both like, about our shared passion cooking, and about this well-being. These letters show how much life in prison has affected him both mentally and physically. In my belief, he is going through extremely hard times and suffers to a great extent. To me this situation in prison is very extreme and does no just to the kind man he is.

From the news I learned that he made a plea deal during the trial on one of the charges. I interpret that he made this deal to be able to end the suffering he is going through. In the letters we exchanged Frank demonstrated to me that he was very determined and prepared to prove his

innocence. Therefore, this plea deal came as a surprise to me and my only conclusion is that he wanted to end the situation and be home with his loved family and friends.

I hope that you will come to a fair judgement and that this will imply that Frank is rejoined soon with his family and wife that he cares so much about.

Sincerely,

Job Smeltink

**A-6**

7/11/2024

The Honorable Cathy Seibel  
Federal Building and United States Courthouse  
300 Quarropas St.  
White Plains, NY 10601-4150



Dear Judge Seibel,

I am writing to you in my capacity as the Chaplain of Westchester County Correction, where I have had the privilege of interacting with Mr. Frank Butselaar, who is currently under your consideration. It is my understanding that Mr. Butselaar's case is pending a decision, and I wish to offer some insights from my personal experiences with him during his time at the correctional facility.

In the course of my duties, I have come to know Frank as a person who is earnest in reflecting on his circumstances and who actively seeks to make positive changes in his life. Despite the challenges of his situation, he has shown a consistent willingness to engage in programs that foster personal growth and rehabilitation. His participation in various group activities, especially those geared towards spiritual and emotional healing, has been commendable.

Frank has also demonstrated a cooperative spirit and respect towards both staff and fellow inmates, which speaks to his potential to successfully reintegrate into the community. His actions suggest a clear desire to move forward in a positive direction.

I understand that the decisions before the court are complex and require consideration of many factors. However, based on my interactions with Frank, I believe he has the potential to make a constructive return to society and that further incarceration may not serve his rehabilitation effectively. A supportive and structured environment could be more beneficial in helping him continue the positive strides he has already made.

Thank you for considering my perspective in this matter. I am available for any further information you might require.

Sincerely,

Fr. Ihor Vorontsov

Chaplain, Westchester County Correction

**A-7**

Amsterdam, 26 November 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

First let me introduce myself. I am Ramona Vervuurt, 42 years old, I live in Amsterdam, the Netherlands and my roots are South American. I have a master's degree in international and European tax from the University of Amsterdam and have worked with Frank in the early days when I started my career as a tax advisor a little less than 20 years ago. During the last years unfortunately we have lost contact, as those things go in life, but I will never forget the positive impact Frank made in my life. Up to this day I am grateful to him, and I hope that this letter from me to you can make a difference in his process so that I can help and repay him a bit for all the support he gave me in the past.

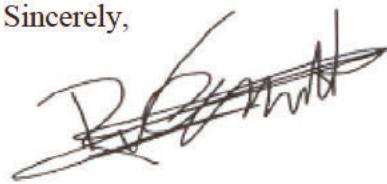
While I was studying for my Master in Tax Law in the evening hours, I started working in the Amsterdam Business District. A hub of corporate advisors, trusts and banks. For a woman it is not easy to function, grow and compete in a primarily male-dominated environment. Especially back in the days when the glass ceiling was still very much tainted. Moreover, I was trying to make it in the corporate world as a 'minority' as I have South American roots, which in itself is unfortunately still a challenge. It was competitive. You either sink or swim. This was when I met Frank. Frank was a partner in the firm. Frank took the time to get to know me and he took me under his wing. He entrusted me with his work and patiently took the time to teach me the fundamentals about our trade. He took me to meetings with the tax authorities to gain experience and we dove together into tax technical matters. I always felt very supported by Frank. During the time we worked together I have gotten to know him as a stand-up guy. He was always friendly to me but also not afraid to be critical if my work was not up to par. He did this in such manner that it was building my knowledge and self-esteem. Because of him I grew significantly in knowledge but also as a person. I am incredibly grateful to Frank for supporting me and showing me the ropes in the field of tax and showing me how to be the best version of myself. On informal lunches or meetings, he always spoke with love about his family. He was always very respectful to me and to others. Overall, Frank is a great guy in but also out of the office.

I like to note that I have never seen or heard anything about Frank behaving inappropriately in or around the office towards people. I also never witnessed Frank crossing any lines or laws in our work. Having said that, I understand now that Frank has plead guilty to allegations made against him. I have to say I was shocked to hear this. It is not something the Frank I know would do. I felt disappointed when I heard the news. However, knowing Frank personally, I also feel deeply sorry about all the consequences this case has on Franks personal life:

- i. Frank's case has been a nationwide media topic. His picture was spread around online and one of the Dutch main magazines even made a podcast about him. Frank's reputation which he built diligently for all those years is broken. People in the Dutch tax field know and talk about what happened but even people he does not know have negative opinions about him.
- ii. His family must live through the process and have to miss their loved one. Especially with Thanksgiving and Christmas time coming, I presume it will be even harder.
- iii. I have not seen Frank earning more or excessively in comparison with any other partners in the Amsterdam Business District, as I understand, his finances are also being drained because of this trial.

To conclude this letter, I plead to you to, to please take my request into account: I understand that Frank made a mistake. I am not writing you to justify this mistake or compensate with all the positive things Frank did in his life. I do ask you to please consider the good men Frank really is at heart. Frank deserves compassion, especially given the media-exposure he already endured in the Netherlands. Frank lost a lot: his home, his reputation and his savings. After these years of uncertainty, I wish for a good era to start for Frank and I therefore ask you to please be lenient in your sentencing.

Many thanks.  
Sincerely,

A handwritten signature in black ink, appearing to read "R. Vervuurt".

Ramona Vervuurt LL.M.

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**A-8**

December 19<sup>th</sup>, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel,

My name is Lara Nettekoven, Franks stepdaughter, although both he and I never use word “step”. I am 29 years old and I live by myself in Amsterdam. Writing this letter feels surreal in any way considering the situation our family is in, but what makes it even weirder for me is that I work at the (Dutch) court myself. I am a clerk there in the family law department, but I’m not sure if my job entails the same thing as being a clerk does in the United States. I prepare the cases for the judge, I am the clerk during the hearing and afterwards I write the draft for the verdict.

Frank came into my life when I was about twelve years old. He and I clicked immediately and we became close very fast. Not speaking to my own (biological) father very often, it was nice having Frank around taking on that role, but not in a misplaced way. He showed up for my school plays, he was there at my graduations, he went with me on parent-days from my sorority, he came to pick me up in Amsterdam when I was sick: all things my own father did not do. Slowly he became more of a father to me than my biological father. Our families clicked so well and I grew so fond of Frank, that I even suggested we’d move there (to a different town) when I was only sixteen years old and in the middle of high school. We eventually did move there and we lived together as a regular family. I remember Frank always wanting to take care of us, even though we were old enough to do certain things ourselves. He insisted on preparing all of our lunches in the morning for example. He was always thinking about how to make us happy. Frank is a real family man. Every Saturday morning he went to the market, bought freshly baked bread, cheese, eggs and other delicacies and we always had breakfast together as a family, no matter how tired or hangover some of us were. We were one big family. Frank never treated me or my brother as stepchildren. When I turned eighteen, he even gave me a trip to New York with him as a gift for my birthday and for my graduation. That trip will always remain so dear and special to me.

Considering the bond we have and the trust I have in Frank, the fact that he pled guilty really shocked me. It was yet another big setback for our family, having endured so much the past couple years. It really broke us all down. A lot of us got depressed, not to mention how it must have been for Frank himself, going to prison in two (!) foreign countries, of which the last one is so far away no one can visit you. I remember I wrote him a letter when he was only a couple of weeks in the jail he is in now. He wrote me back very quickly and told me that my letter had saved him, because he was feeling so depressed back then. Hearing from us kept him from getting even more depressed. It tears him apart that all of this effects us so much as well. Every member of our family is in therapy and everyone keeps struggling to this day. While we, his children, are going to get our lives back again, I really

doubt I can say the same for him (and my mother). This has been all their lives are about for so long now and they have nothing left. There is no money, they had to sell the house. All they have left is us. And even though that is the most important thing in life, having your loved ones (including a lot of friends who luckily keep supporting him) around, he has got a long way to go before becoming happy again.

That's also why I believe Frank deserves compassion from the court. He has suffered so much for a man who always worked hard for his family and never had any bad intentions. This has been a nightmare for all of us, and above all for him. We haven't seen him since August 2023 and I miss him a lot. We really want him to come home.

Sincerely,

A handwritten signature in black ink, appearing to read "Lara Nettekoven". The signature is fluid and cursive, with a large, stylized 'L' at the beginning.

Lara Nettekoven

**A-9**

19 December 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel,

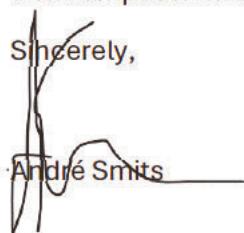
My name is André Smits, and I live at Reguliersgracht 72, 1017 LV, Amsterdam. I have known Mr. Frank Butselaar professionally for many years, primarily through my work as a private banker. During this time, we collaborated on matters related to financial planning and investment management and I came to respect him for his integrity and professionalism.

Frank is a highly knowledgeable expert in taxation and intellectual property, and he consistently demonstrates a commitment to professionalism and diligence. For example, when establishing relationships with reputable banking institutions for his clients, Frank always prioritized transparency and ethical conduct. His dedication to providing lawful, sound financial advice was evident in all our interactions, as was his genuine desire to act in the best interests of his clients.

I am aware that Frank has pled guilty to a crime, and it is deeply troubling to see his actions cast in a different light. While I am not familiar with the specifics of the case, I can attest that Frank has never shown any intent to harm or act maliciously in all my years of knowing him. His focus has always been on helping others navigate the complexities of financial systems responsibly. I believe this situation has profoundly affected Frank and his family, and I have no doubt that he deeply regrets any errors in judgment.

I respectfully urge the court to consider the full measure of Frank's character and the good he has done throughout his career. He is not only a professional with valuable expertise but also a person capable of learning from his experiences and contributing positively to society. I trust that leniency and compassion would allow him the opportunity to rebuild and move forward with integrity.

Sincerely,

  
André Smits

**A-10**

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

**Richterswil, 25<sup>th</sup> of November 2024**

Dear Judge Seibel:

Allow me to shortly introduce myself. My name is Anton Eikhout, I live in Richterswil, Switzerland with my wife and three daughters and I am a partner in a Swiss Private Bank. I was introduced to Frank in 2009 when one of my new clients wanted to move from Holland to Switzerland. Frank was my clients trusted tax advisor.

I got to know Frank as a knowledgeable and aimable tax advisor who loved to advise his clients on matters that went beyond only taxation matters. Our mutual client had difficulties taking decisions and Frank came across as very patient and thoughtful on personal matters. Frank is different than most tax advisors, he is in my humble opinion the type 'pleaser' of the best of sorts and the cooperation with me as client's banker has always been on a very high professional level.

Frank called me a couple of years ago about a client of his that he called 'the old man'. It was one of Frank's first clients many years ago who was now suffering from dementia and Frank wanted to have me taking care of clients assets to make sure he had a good old day. Client's assets were managed by a trust company that Frank wanted to have dissolved to have his old client helped because the trust office didn't want to release funds towards the care home that he was in. Frank also told me that he spent a lot of his time on this case although he hadn't been paid. He told me he felt responsible for his old clients where nobody seemed to look after him.

I know that Frank has pled guilty to a crime and I know from several old clients of his, how this has affected him and his family. I also studied tax law myself and he and I had many discussions on double taxation matters. I am also certain that he never had any intention to avoid taxation for his clients. He made use of several tax treaties to avoid the double taxation that can easily occur when artists and sports people travel the world and perform in many different countries. Frank has once told me how frustrating it can be if clients don't act according to the fiscal structures he advised them or if they didn't inform him of changes in their personal lives. In fact that was one of the reasons why he only wanted to work with bankers and other advisors that understood what he was doing. Frank has held at least two presentations for the banks I worked for at that time in which he explained the big issues of double taxation. I also know for a fact that Frank wanted to have his clients paying the right taxes in the countries they were due, and I could provide you with several examples.

Frank is a real family man and considered the above I would sincerely hope for leniency and compassion from the court. He and his family members have been punished that severe that I wonder how one can ever recover from it. He has to my knowledge never given any advices to benefit himself in any way and I could not imagine that any of his clients would plea differently.

Sincerely,

— Anton Eikhout

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A handwritten signature in blue ink, appearing to read "A. Eikhout".

**A-11**

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Ilja Visser. I am 47 years old and live with my family in Dubai. We came to Dubai almost 4 years ago to show our daughter different cultures and enjoy a less stressful life, always in the rain. We now enjoy the sun and the fantastic opportunities in the UAE. Which we are very thankful for. I met Frank through a mutual friend. Since our first connection, I felt he would be a trustworthy and good person. Years later, I found out that my feelings were spot-on.

Frank is a warm and friendly person to see in the first place. It might not be the appropriate words in this situation, but Frank is a cute and sweet man. The way he always speaks about his wife and children is so warm. As well, his dog has a warm place in his heart. Frank is the uncle everyone would like to have. I have worked in High Fashion for quite some years. Since the moment Frank was introduced to me, he has been so kind to advise me on different subjects. I was a creative person with no business skills at all. I had to learn the hard way. Frank saw me stumbling and took the role of father/advisor. He has helped me for years. I could call him day and night to ask for his advice. He always made time for me; he never told me he was too busy. He never charged me for any of his hours. During these years, I started seeing him as my "business father."

I have spoken with Frank's family several times in the past months. The past years have been a nightmare for them. But I am sure they will speak for themselves. Many unpleasant people live on this Earth, and I know Frank is not one of them. I understood that he pledged guilty. That must have been extremely hard. Being away from family, in prison, with people you would never be friends with in the first place makes you want to long for home very badly. I hope that Frank and his family can hold each other soon. Picking up - what's left of - his life as quickly as possible. He deserves this 100%, and so do his family members. They are all warm and friendly people, one by one. It's time for the nightmare to end.

I can't wait to see my friend back again and to give him a big hug.

Hoping for your best decision, Judge Seibel,

For this, I thank you from the bottom of my heart,  
Ilja Visser

**A-12**

Amstelveen, December 16, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

RE: Frank Butselaar

Dear Judge Seibel,

My name is Monique Holvast-Collignon. I have been married for 32 years. I grew up in a very loving family, the youngest of four girls, where my father worked hard to do the best he could for us and my mother managed the home and always waited for us with a cup of tea when we came home from school.

After high school and fashion academy, I started my own business as a designer with a long and beautiful career. In addition to my work for my own label, I also design workwear on request. As an occasional ambassador for the Kika foundation, I was asked to design all the uniforms for the Princess Máxima Center (children's cancer hospital). One of my most rewarding assignments.

At one point, the moment came when I needed the advice of a tax specialist and the tax specialist of one of my girlfriends who is a businesswoman, introduced me to Frank Butselaar. This was about 15-16 years ago.

Frank struck me as very honest and down-to-earth, in short, a very sympathetic gentleman.

He wanted to help me and assisted me wherever he could without even sending an invoice. First solve, he said, and continue to grow with your company. The rest will follow. Where else do you find that, that a professional person offers such a helping hand?

I could always go to Frank with a question or just to share something with him for advice or a listening ear.

Because Frank came from the same circles, he could empathize very well with what was going on and that made him a good sparring partner and it didn't matter how busy he was, he was there for me.

I was not the only one because there are a number of people in my professional environment who could always call on Frank. A friendship developed and I got to know his family. I always like that because it makes a lot clear. A loving family, very empathetic.

Frank also put me in touch with other people who could be important for my work. This is Frank in a nutshell, always connecting and never expecting anything in return.

Frank had an office in my business premises, and I will never forget the day the FIOD raided my office. I was stunned, it was terrible.

I only know Frank as hardworking, kind, sympathetic, honest, modest and fair.

I followed everything closely and my heart broke to see what happened to him. In my opinion he did not deserve this.

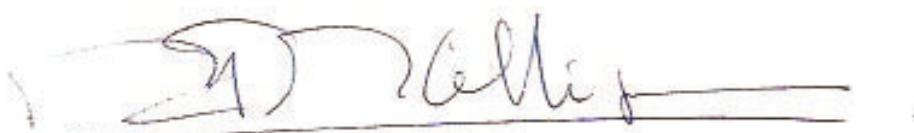
His whole life is ruined when I see what happened to him, his work and certainly to his family.

The day I heard that he had pleaded guilty to a crime I was in tears, how could all this happen to my dear and kind friend? He must have been desperate.

I often think about what to do next. He has lost everything. That is why I think and hope that the court has compassion and finds that he has been punished enough. But above all that he is given the chance to return to the arms of his loving family.

Thank you very much for taking the time to read my letter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Monique Holvast-Collignon". The signature is fluid and cursive, with a long horizontal line extending to the right from the end of the name.

Monique Holvast-Collignon

**A-13**

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Xenia Kasper and I've known Frank for over 30 years. I am 64 years old, divorced, live and work in Hilversum (The Netherlands), and have a 34-year-old daughter who lives in London.

I got to know Frank through my work; I am the manager of several Dutch TV hosts, including Linda de Mol, Noa Vahle, Olcay Gülsen, Natacha Harlequin, and Natasja and René Froger. And he has handled the financial matters for several of my clients.

Over the past 30+ years, I have come to know Frank as an extremely reliable and trustworthy individual. He has worked pro-bono for one of my clients as she launched her own charity, and advised another one of my clients on setting up her charity as well (again, also pro-bono). On a more personal note, during my own divorce (which was after 30 years of marriage) he and his wife supported me both mentally and professionally; helping me get through an extremely dark personal time of my life.

Frank has always been there for everyone – both on a business and a personal level - he is one of the few people who does not take advantage of others, providing high-quality advice without the hidden agenda of maximizing his own profits.

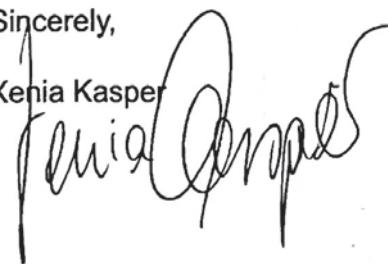
I understand now that he has pled guilty on one point and must say that this has honestly surprised me; given what I know of him as an individual and how I know he handles himself professionally.

I feel awful for him, his wife and his children – he has been in a US prison for over a year now, and, given the distance and costs involved with the long-distance travel, it has been impossible for Frank to get any (emotional) support from his loved ones.

I truly hope that you will be able to send Frank home to his family as soon as possible, allowing him to be cared for by his loved ones and to begin his recovery and processing process.

Sincerely,

Xenia Kasper

A handwritten signature in black ink, appearing to read "Xenia Kasper".

**A-14**

Naarden, 2 December 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel,

I am writing this letter to provide some background information about Frank Butselaar (hereafter referred to as Frank), including who he is and how I know him.

My name is Esther Tissen, and I am a tax advisor specializing in Value Added Tax (VAT), which is somewhat similar to the Sales Tax system in the United States. I met Frank while working at the Greenberg Traurig firm in Amsterdam, the Netherlands. During that time, I assisted Frank's clients with their VAT queries. In 2009, I started my own tax firm in the Netherlands, and Frank and I continued our professional and pleasant collaboration.

The reason I have maintained this professional relationship with Frank and his clients is because of the person he is. In the world of tax advisors, especially at the manager level and above, the field is predominantly male. It is not always an easy environment for women, and I believe you, as a woman, can understand this dynamic. Frank has always been one of those colleagues and business partners who has shown respect, politeness, and support. These are qualities that should be normal, but unfortunately, are not always found in our profession. Despite his demanding workload, Frank always made a point to ask how I was doing and if everything was well before I even asked him about a client's VAT issue. The mutual respect we shared led to a strong professional friendship, and that is why I felt compelled to write this letter.

I had the pleasure of attending Frank and Annemarieke's wedding, and we still fondly recall their beautiful day, surrounded by friends and family in a lovely garden. Frank and Annemarieke are truly a match made in heaven, and their love for each other exemplifies what a marriage should be. My heart aches for them now.

I understand that Frank has pled guilty to a crime. His time in prison has been mentally challenging, and it has had a profound impact on him, his wife, children, and his mother. Frank and his family lost their home in the Netherlands, as well as a holiday home in Italy, both of which were sold to cover the costs of the legal proceedings. Frank's reputation in the tax advisory community has been irreparably damaged, and he will never be able to work as an advisor again. Frank and his family have lost everything.

This case is difficult to understand and deeply shocking because Frank has always been sincere, careful, and protective of his family, friends, and colleagues. He is not the type of person to boast or put on a facade; in the Netherlands, we would describe him as the opposite of a 'macho man' or a 'talker.'

I kindly ask you to consider showing compassion for Frank, his wife, children, and his elderly mother. When we consider the time Frank has spent in Italian and U.S. prisons, the loss of his name and career, and the destruction of his homes, it is my belief that Frank deserves leniency and compassion. In the Netherlands, people typically retire around the age of 65 or 67, and Frank is no longer in a position to rebuild his career as a tax advisor. There is no risk of him returning to that profession. He will have to retire without any means of support. Please allow him the chance to see his mother before it is too late.

Thank you for considering this request.

Sincerely,  
Esther Tissen

A handwritten signature in blue ink, appearing to read "ESTHER TISSEN", is placed over the typed name "Esther Tissen".

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**A-15**



December, 18 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Letter of Support for Frank Butselaar**

Dear Judge Seibel,

I am writing this letter in support of Frank Butselaar, to respectfully request consideration for a reduction in his sentence.

Please let me introduce myself to you. My name is Astrid van Wijnbergen and I have had the privilege of knowing Frank in a professional way of being a colleague. But after working together for so many years, you also get to know each other on a personal level, where a kind of friendship has developed.

Frank was my first employer when I start working in 2006 after completing my studies. At the time, I was eager to start my career and approached my work with great determination. However, that year was also an incredibly difficult year for me, as I was coping with the immense loss of my best friend, who passed away at the age of 19. Balancing the challenges of a first job with the grief of such a personal loss was very difficult, but Frank's understanding, patience, kindness and support helped me navigate through a working life and dealing with great loss.

Frank is a genuinely kind and respectful individual with a remarkable dedication to his work and his clients. In the time I known him, he has showed so many qualities of integrity, empathy and a strong sense of responsibility. He has a big heart for his customers, some of whom we have served together. Frank consistently provided me with clear and accurate information, enabling me to excel in my role. Over the 27 years we have worked together, I have learned an extraordinary amount from him. His advice to clients was always generous and thoughtful, not out of self-interest but because he genuinely cared for their well-being. It is deeply painful and tragic that this very compassion and generosity have contributed to the difficult situation he now faces.

It is extremely sad and incomprehensible for Frank's family to deal with the situation he now finds himself in. His old mother, his children and especially for his wife, for whom I feel great compassion. She has devoted all her energy, her knowledge and their financial resources to seeking justice for Frank. All the events have not only turned Frank's life completely upside down but everyone around him, especially the people who love him the most.

I know that Frank has admitted guilt to one of the charges against him. This revelation came as a profound shock to me, as I have always believed in his good heart, his genuine care for his clients, and his innocence. Even now, I continue to believe in his integrity and the values he has always stood for.

I understand the seriousness of the circumstances, and I do not take this request lightly. However, I hope the court can also see Frank's good side—a loving family man who brings warmth and joy to those around him. I sincerely hope he will soon be able to visit his elderly mother again, embrace his children, and rebuild the life he once had with his wife and friends.

I hope this letter shows you that Frank is not solely defined by the admission he has now made. He is a kind and caring man who deserves the chance to return to the Netherlands as soon as possible and resume the life he cherishes. I truly hope that my letter will, in some small way, contribute to your decision to reconsider Frank's sentence.

Thank you for taking the time to consider this letter and for reviewing Frank's case with compassion and fairness.

Yours sincerely,



Miss Astrid van Wijnbergen

**A-16**

Isabel Wijffels



Amsterdam, 19 December, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Isabel Wijffels. I am 50 years old. I live in Amsterdam with my husband, Job Smeltink, and our three children. I am a lawyer trained in intellectual property law and currently work as General Counsel at a Dutch biotech company called Avidicure B.V., that is working on a treatment for cancer patients. I am passionate about my job and about helping people. That is also how I met Frank and why we had a connection, when we were both working at Greenberg Traurig LLP around 2005.

I was a young lawyer then, but remember Frank as a hard working, kind and modest colleague who felt strong about the quality of his work and advising his clients in a professional way. I particularly remember a situation where I was feeling insecure about my work as a lawyer as a result of the sometimes challenging relationship I had with the partner I worked for in the firm. Through how Frank responded I regained the confidence to continue to do my job the best I could and mostly to trust in my own judgment and continue with delivering high quality work. I also remember that at the firm Frank was regarded as a highly valued colleague. It was therefore a wonderful pleasure that Frank and I met again after years in 2018, through the cooking club where Frank and my husband both cook together once a month. He was still the friendly, thoughtful, interested and modest man I remembered.

I have learned that Frank has pled guilty to one of the allegations. That came as an enormous surprise to me, as I know Frank as an honest professional and I know that Frank was determined to prove his innocence. I believe it was also a matter of honor in the work he has done, that he wanted to fight for justice. I have the impression that life in prison both in Italy as well as in the United States has been incredibly hard on Frank. Both physically as well as mentally. And that the thought of having to start the trial over, has brought him to the point where he felt that pleading guilty was what he had to do to keep a chance of surviving this horrible situation. Being a lawyer myself, having worked so hard to try to do what is best for my clients, it literally hurts to know that doing exactly that - without adding any personal gain - can bring a lawyer in prison and be secluded from his children, wife and other family and friends. Frank is missed terribly.

I sincerely hope that the court has compassion for Frank's situation and that the time that Frank has been locked up can be considered long enough for the crime that he plead guilty to.

Sincerely,  
  
Isabel Wijffels

**A-17**

Huizen, 19 December 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Annemarieke Butselaar-Pesch, Frank's wife. Frank and I are together since 2006; in 2011 we got married. Frank and I were both married before and we both had a terrible divorce.

I have two kids, a daughter called Lara, she is 29 years old, and a son, Tim, he is 26. We are very close. Frank has two kids as well, a son called Philip, 30 years old, and a daughter called Alessandra, she is 27. So we have a so called 'composed family'. A happy composed family, because all our kids like each other; they feel like real brothers and sisters. We feel very blessed about that.

The fact that I married Frank shows that I think he is a wonderful person; otherwise I wouldn't have married him. There are two things though I would like to emphasize: the fact that he treats my kids like they are his own and the fact he is a very loving and caring person, for me, for our parents and for friends and acquaintances. A great example is that he even took care for years of his oldest client.... Who had no kids, no family and who suffered of dementia. Frank was there when needed, even in the middle of the night when necessary. That is the person Frank is.

To be honest I was totally confused when I got the message that Frank pleaded guilty. I didn't understand it all, because Frank had always told me that he would never ever do that. Simply because he strongly believed that he was innocent; so did I, and so did our kids. Unconditionally, because Frank simply is not the person to break laws or rules. Now I don't always know what to think anymore... and I decided to put away all the questions I have until he returns to the Netherlands.

I am too busy trying to survive here, to support my kids as much as I can, to be there for my 90 year old father and my mother in law, also 90 years old. Next to that I have to find a job and a house; I lost everything due to this whole situation.

I think Frank has suffered enough and so did we. If he really did something that was not ok, then I think he more than paid the price for that; when he comes home, he has nothing left. No house, no car, no job, no money. His kids need him badly, and so does his mother. My own mother died the 21<sup>st</sup> of September of this year. She never saw Frank again after his arrest in Italy, and Frank did not have the chance to say goodbye to her one last time. That is something terrible and irreparable. Please send him home asap, so this will not happen again. His mother is still alive, but at the age of almost 91 you never know how much time is left.

Thank you for taking my words in consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Butselaar". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Annemarieke Butselaar-Pesch

**A-18**

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18-12-2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re:     Frank Butselaar**

Dear Judge Seibel:

My name is Alessandra Butselaar and I am Frank's daughter. I am 27 years old and I currently live in Amsterdam with my boyfriend Bob. I have a masters in International and European law with a specialization in Public international law and I currently work for the Dutch government in the immigration (refugee) department.

When my parents divorced in 2004, my father and I didn't see each other as often as we would have wanted. This was very hard on my father, but I remember my father making sure we would spend every second of that weekend together. Cooking together, doing groceries, going to my brother's hockeygame, watching movies together and I enjoyed every second of it. My father always had the ability to even make the smallest activity something fun. Which is something I also aspire to do in life.

My father has a lot of good qualities. I admire him for his work ethic, his drive to always look out for others and sticking to his passions, but most of all he (and my stepmother Annemarieke) always gave great advice. When we were growing up they always gave us guidance, as parents should, but also always gave us room to figure things out for ourselves. My father always encouraged me and my siblings to reach our greatest potential while letting us decide for ourselves what that potential was. It is also the little things that you don't notice as children that have the most impact when you are growing up. Sure, my father and I had our fights and troubles over the years, but I always knew I could count on him when it really mattered.

My father is very thoughtful, especially in the little things. He would get you your favorite snacks if he knew you would come by. He would fix little things for me, even without asking. He would organize surprises for his wife or us, his children. But it extended to others as well. For example: Just before my boyfriend was starting his first fulltime job, we went on holiday with the family. My boyfriend does not have any direct family and when we were walking through a city my father took my boyfriend very casually to a store to buy him special socks for under his suit. It may seem

a small gesture, but for a person who has not had a father for more than 10 years it meant a lot without making a big deal or making my boyfriend feel embarrassed. If someone needed help or I needed help, my father was always first in line to help or to offer advice.

My father is in the center of our family and without him it has not been the same. We may not be a traditional family, but it is the best family still and I miss him everyday.

The last two years, and the years before that, have been very hard on me and on our family. Out of nowhere life as you know it changes overnight. As a family, and as a person, you will never be the same. The last year and a half has been very tough. I struggled at work, in my social life and in my mental health. As a family we also struggled very much and, for me, it is near to impossible to really enjoy my life. To put it simply, I don't think I will really be able to live my life to the fullest until my father is back with his family. Not being able to contact him normally has really taken its toll on me and on my father as well. We used to talk almost everyday and to not have him near, has really broken my heart.

To be honest, I was very surprised that my father pleaded guilty. While I am not going to elaborate on the case itself, I can tell why I was surprised. As I said before, I always admired my father for his work ethic. My father worked very hard for as long as I can remember. He always took pride in his work ethic and his work, which I always understood. I have always known my father as a sincere, kind man and my opinion of him has not changed.

My father is having a very hard time mentally at this moment. I am very worried for his (mental) health. It has really taken a toll on him to be separated from his family and to be incarcerated in a different country. The case has had many implications for my father. Not only will he have to deal with everything that has happened over the last 2 years, but he will also have to deal with the fact that at home everything is different and that the future that he had in mind, will no longer be an option. Given the fact that my father is 65 years old, this will be a very hard thing to come back from. I hope this will be kept in mind while determining his sentence.

Sincerely,

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Alessandra Butselaar

**A-19**

Amsterdam, 15 December 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Tim Nettekoven, and I am 26 years old. I am the stepson of Frank. I live in Amsterdam, the Netherlands. I began my professional career two years ago as a coach and onboarding specialist. In my role, I focus on helping new employees integrate into the company in the best way possible, ensuring a smooth and supportive transition.

When I was eight years old, my parents divorced. A few years later, my mother, Annemarieke Pesch, met Frank and eventually married him. Together with my mother and sister, we moved into Frank's home in Naarden when I was around 12 or 13 years old.

During my childhood, and particularly during the time I lived in Frank's house, he treated me like his own son. Unlike my biological father, with whom I never had a close father-son relationship, Frank gave me the attention and guidance I needed. He became a role model for me—a successful businessman who is intelligent, direct, yet deeply caring and compassionate.

Frank always made an effort to create meaningful experiences for others. One of his passions is cooking, and he's an excellent chef. When I turned 21, he prepared an incredible three-course dinner for me and 15 of my friends. He took care of every detail to ensure it was a perfect celebration. He even gave a heartfelt speech that brought me to tears. I will always be grateful for his dedication and for going above and beyond to make moments like these unforgettable.

Frank's work ethic is another aspect of him that I deeply admire. He is incredibly hardworking, always busy with phone calls, emails, or meetings—he's constantly in motion. There's no such thing as excuses or accepting "no" in his world. While my mom sometimes finds this exhausting (and isn't shy about saying so, haha), I've always seen it as an inspiring example of commitment and perseverance.

Frank taught me the life lessons my real father didn't, from understanding relationships, sports, and work to simply enjoying life and having fun. He's had an immeasurable impact on shaping the person I am today, and for that, I'll always be thankful.

I hereby acknowledge that I am aware Frank has pled guilty to a crime. It is, of course, difficult to fully comprehend, as the case is highly complex and involves aspects that I do not have extensive knowledge about. Despite this, I have always believed in Frank's words, and I continue to do so.

Frank is not a rapist, murderer, or drug trafficker, nor is he someone who deliberately seeks to break the law. At his core, he is a normal Dutch man who values his family, cherishes life, and enjoys the things he loves. He probably made a mistake, and I fully acknowledge that. He has lost everything—his home, his car, and the opportunity to say goodbye to his mother in law before she passed away. He now carries the label of a fraud, a stain on his reputation that will follow him indefinitely.

The toll this has taken on him mentally is immense, and it has profoundly affected our family as well. I have been in group therapy this entire year, and my mother and sister have also sought therapy to cope with the fallout.

Frank has already spent 1.5 years in prison. He knows what he has lost, and he carries that burden every day. I think it has been enough now; please send him home asap, we miss him.

Sincerely,

Tim Nettekoven (step) son of Frank

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**A-20**

December, 18, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel:

First of all I would like to introduce my self. My name is Philip Butselaar, 30 years of age and I live in Amsterdam, The Netherlands. I am the son of Frank Butselaar. At the moment I have no partner or children. I work in the precious metals industry, where I'm immersed in the complex world of precious metals every day. I mainly focus on my work. I recently obtained my degree.

My father Frank is a devoted family man known for his kindness, compassion, and strong work ethic. He has a deep passion for cooking and finds joy in preparing meals for his loved ones. Always ready to lend a helping hand, Frank is someone people can rely on, earning him many close friendships throughout his life. He consistently acts with integrity and fairness, always striving to bring out the best in others and offering support whenever needed. His genuine care for those around him makes him a beloved and respected figure among family, friends, and his wider community. His home was always open to my friends and my sisters' friends, who loved spending time there.

I used to play field hockey, and my father never missed a game. He even became our team manager, earning the respect and appreciation of my teammates.

Although I was never the best student in school, he always supported and helped me wherever needed, enabling me to obtain my diplomas despite the challenges. He went above and beyond to ensure our family was happy, creating a warm and loving home filled with support, care, and endless love. His unwavering dedication has left a lasting impact on everyone fortunate enough to know him.

My father's admission of guilt to a criminal offense came as a complete surprise, as he was genuinely convinced of his innocence. Knowing his character, it seemed unimaginable that he would intentionally break the law.

His actions and values have always been rooted in honesty, integrity, and doing what is right. Seeing him face such serious consequences was both shocking and heartbreakng. It created feelings of confusion, disbelief, and sadness, as it was difficult to reconcile the person I know with the situation he found himself in. It is difficult and painful to witness how his actions affected not only his life but also that of our family.

I respectfully ask the court to consider leniency and compassion when determining the appropriate sentence for my father. Throughout his life, he has been a dedicated family man, a hardworking individual, and someone who has always prioritized the well-being of those around him. His actions in this case are entirely out of character and inconsistent with the values he has upheld his entire life.

My father has already faced significant emotional and social consequences as a result of this situation, which have profoundly affected both him and our family.

Given his history of integrity, his commitment to his family, and his positive contributions to the community, I sincerely believe that he deserves a chance for rehabilitation rather than severe punishment. A compassionate sentence would allow him to continue being a supportive and loving presence in our lives while working toward personal growth and restitution.

Thank you for considering this heartfelt request.

Sincerely,

A handwritten signature in black ink, appearing to read "PB".

Philip Butselaar

**A-21**

December, 9<sup>th</sup>, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Paul Roem. I am Franks brother-in-law, married to his sister. We live in a small village, not far from Amsterdam. I have my own office as a notary public (kind of sollicitor specialized in last wills, real estate etc.).

Next year I will retire. We have a daughter 20 years old, who studies psychology in Leiden and a fashion education in Amsterdam. She lives in Leiden.

I know Frank for almost 35 years. As the Butselaar family is a small family, we are close to each other. In the first place Frank is a family man who loves the members of his family very much. His Christmas dinners at his home are legendary.

That's why it's extra hard for him to miss his family for so long.

You can also notice that he cares a lot about people in his work.

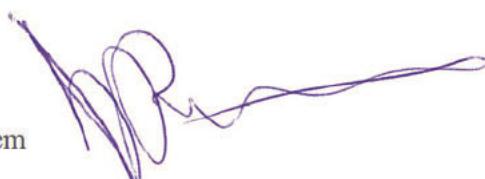
For example, he visited a special client (of his property over whom he had the rule) very regularly. Not for business reasons but to keep him company. I went with him to this client once, because something had to be arranged in the notarial field as well, and I noticed the special bond he had with this client. Frank and I also worked together regularly, and I saw that he cares a lot about his customers.

He liked the personal contact with his customers, and he preferred to visit them rather than handle matters in writing.

We all miss him awfully. The fact that he pled guilty was quite a shock to all of us, and must have a great impact on him, because he is a good guy, not a criminal. Therefore I think it is very bad for his mental and physical health to keep him longer in the United States, and I hope the court will give him leniency

Sincerely,

A. Paul Roem



**A-22**

## Cornelis B. Fontein



Naarden, December 16<sup>th</sup> 2024

*The Honorable Judge Seibel,*

*In 1972, aged 25, I started the Dutch subsidiary for a Swedish company. After 5 years I had a 3 year 'trouble shoot assignment' in Germany; after which I moved with my family to Canada to start the Canadian subsidiary.*

*In 1983, I was asked to run the largest company in the Group in the United Kingdom where we were about to get a listing on the UK stock exchange . .*

*We returned to the Netherlands and, In 2006, we moved to our current address, just around the corner from Mr Frank Butselaar - which is how we first met.*

*I got to know Frank as an extremely pleasant, modest and hardworking individual with whom I shared common interests such as local- and international politics, the business world and books.*

*By that time I was retired and was invited by the owners of the company I worked for to become a Member of the Board of a charitable Foundation they were setting up. ([www.afjochnickfoundation.com](http://www.afjochnickfoundation.com)) The Foundation had an annual income of between € 4 and € 5 million with which we financed projects aimed at under privileged children in underdeveloped countries - with emphasis on their health and education.*

*This also regularly became subject of my discussions with Frank, who was always pleased to spend time on helping me to evaluate projects or solve problems.*

*All in all I highly enjoyed his company and got to know him as a serious, conscientious, working individual who seemed to live for breaks with his family (his wife and two grown-up children from her previous marriage and two children of himself) in Italy.*

*As everything else this holiday home was also modest - one of a development of five houses - very much like many Dutch families have in France, Spain or Italy to escape the often miserable local weather circumstances ! They always drove down there in the slightly used second hand cars they owned; again: nothing ostentatious . .*

*After his arrest in Italy and the subsequent publicity in the financial papers I started to understand some of the details it entailed. What surprised me most were the names of some of his very well-known clients: NEVER had Frank ever mentioned any of them by name - let alone been boastful about it > it again proved to me that he indeed was the modest man I always had felt he was . .*

*As soon as he was imprisoned in the US - I started corresponding with him to give him moral support. His letters to me were always two pages, handwritten - both sides - and I was deeply impressed by the optimism he displayed - claiming "that all would become clear once he got the chance to defend himself in court".*

*Of course the facts of the deal reached with the prosecutors shocked me; I had never expected this; I have always known him as a truly honest and sincere friend.*

*Frank has never personally benefited more than the reasonable fee he charged. It was therefore shocking to find that some of Frank's wealthy clients now sue him personally for millions while realising that they benefited substantially from Frank's advice . . . This, while they must realise that Frank is totally financially ruined; lost his home, his holiday home (in order to pay for his defence) and his company and will find it extremely hard to regain a decent income.*

*Added to which is the fact that his wife also lost her income since her contract as an independent legal specialist with government agencies was not renewed in 2023; 'due to the situation her husband'.*

***We all hope Frank will return home as soon as humanly possible; to finally see wife and children again and to start his attempt to re-build his ruined life . .***

*Yours sincerely,*

*Cornelis B. Fontein*

**A-23**

December, 10<sup>th</sup> 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re: Frank Butselaar**

Dear Judge Seibel:

My name is Dennis Bouland, I am 54 years old and living in Amsterdam in The Netherlands with my wife and two teenage daughters. I've been working as a MRICS Registered Valuer of Plant and Machinery for many years. I met Frank via a mutual friend and we know each other for approx. 20 years. We played squash (racket ball) together every week with a group of friends and had dinner afterwards. During these weekly events I got to know Frank very well.

I got to know Frank as a very warm, friendly person and a true family man. He is also a very social and helpful person who always shows a lot of interest in everyone's life and who never put himself at the first place. I joined the group of friends that played squash later than the others, however, Frank made me feel very welcome. He enjoyed this weekly squash event with his friends very much. He loved both the sporting combined with the social interaction. Because we met on a weekly basis our friendship deepened which resulted in other activities such as sailing in the canals of Amsterdam and dinners. Frank turned out to be an excellent cook who enjoyed dining with his family and friends.

I last spoke to Frank by phone when he was under house arrest in Italy and he told me how difficult it was for him to deal with the stress, loneliness and uncertainty for the future. The fact that Frank was moved to Westchester County Department of Correction in New York has an enormous impact on him, his family and friends. I sincerely hope that Frank will bear the imprisonment as good as he can, but I also realize that this must be an extremely hard environment being there all by yourself without family and friends. For his wife, his children, foster children, mother and other family members it is an extremely difficult time where everybody tries to keep a positive mindset and have faith for his return. For me and his friends it is quiet without Frank and we miss his attention, humour, his smile and his personality.

I read on social media that Frank pled guilty which I didn't expect. I know Frank as an honest and ethical person, who always spoke about his profession with pride and dignity. He always believed in his case and his innocence. The fact that Frank has pled guilty does not change my perception of Frank as a person nor does it affect my friendship with him. I know he is a good person who apparently made a mistake and now pays a high price for it.

The situation of Frank is well known in the Netherlands. A Dutch- language podcast called (translated) “The Tax Specialist of the Stars” is now available on Spotify and in several broadcast on national tv and in newspapers his situation is discussed. Because of this and among other things Franks life will not be the same when he returns home. He probably won’t be able to perform his job, which he loves so much, has lost precious time with his family and loved ones and many other things and has to process the awful time and situations he has experienced the last years. I believe Frank has been punished already severely and deserve a second chance. I hope the court sees Frank as the good, warm, honest and sincere person that he is and that he deserves leniency and compassion from the court.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dennis Bouland".

Dennis Bouland

**A-24**

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Zeist, December 5<sup>th</sup> 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Frank Butselaar**

Dear Judge Seibel:

My name is Jaap Claessens. I am a pharmacist and have worked my entire career, almost 40 years, for the Dutch government. My functions have been at the Health Inspectorate, Policy Department, Dutch Institute for Health and the Environment and the Medicines Evaluation Board. During my study I met Frank, in 1978, at our Student Association and since then we have been close friends, for good times and bad times.

Frank is a real family man, dedicated to them and his friends, as well as to his work and well-being of other people.

For instance to me and my wife he showed to be a real friend during periods of illness, he never lets you down, always prepared to help you.

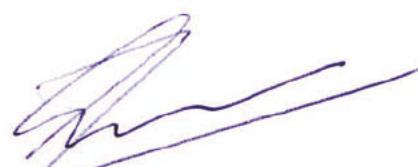
Everything what happened last two years: arrest and jail in Italy, more than a year prison in US, trial including guilty plea, has had a very high impact. At first of course on him, also to his health, and secondly to his wife, children and mother of high age.

But also to his friends like me, so it is has been a great shock to see the circumstances he's got into. I could never imagine this would happen to him / the way he was doing his job. I have always known Frank as a very honest, reliable person.

I sincerely hope the court will be compassionate with him and decide in February Frank has been punished enough so he can return home soon, especially to his old mother, wife and children, they need him badly. And his close friends miss him too.

Sincerely,

Jaap Claessens



Netherlands

**A-25**

December 18, 2024

Honorable Cathy Seibel  
United States District Judge  
United States Courthouse  
300 Quarropas Street  
White Plains, NY 10601

**Re:     Frank Butselaar**

Dear Judge Seibel:

Please allow me to introduce myself: My name is Peter Klessens, I am 62 years old, married and have two children, Dutch, and live in the Netherlands. My profession is Human Resources Manager at one of the most sustainable private banks in the world, Triodos Bank. Our mission as a bank is to make money work in a positive way by financing positive impact for the good, in society and the environment. We do so over the past 44 years.

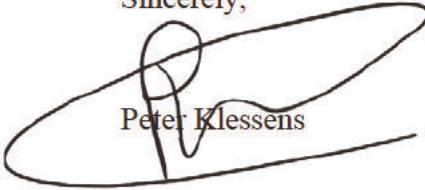
I know Frank Butselaar already 35 years. I met him when we lived in the same home during our studies at the University of Leiden, the Netherlands in the eighties. We had a great time. Frank, and I laughed a lot made many friends and when we meet again it always feels good to meet each other again.

Whenever I meet Frank, he is friendly, polite and interested in people: a social person and a friend to many people. For example, a good friend of both of us died suddenly. The friend had two young children and was divorced. Many years, until the children became of age, Frank helped the children with their financial situation. It took him a lot of (private) time, but he was never complaining that it was a lot of work. He never asked anything for compensation and found it his duty to help the children of his deceased friend. The children still have contact with him.

I know that Frank has pled guilty to a crime. This has impacted him but also his wife, children, family and friends a lot. Frank is a family man, is in close contact with his children and likes to cook for them and his friends. He and his family miss that a lot. It also affected me; as I said before, I know Frank over 35 years and I never could imagine that this gentle, caring person, who helped so many people, is guilty.

The trial and being in jail have very big impact on Frank's personality, confidence and health. The proud Frank is broken, therefore I hope he gets leniency and compassion from the court.

Sincerely,



Peter Klessens